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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Chapter 11
	:	
Debtors.	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
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**NOTICE OF APPEAL**

Appellant Plymouth Rubber Company, LLC, by its undersigned attorneys Pepper Hamilton LLP, appeals under 28 U.S.C. § 158(a)(1) to the United States District Court for the Southern District of New York from the Order Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 (I) Denying Plymouth Rubber Company LLC's Motion for Leave to File Late Claim and (II) Disallowing and Expunging Proof of Claim Number 19506 (the "Order"), entered by the United States Bankruptcy Court for the Southern District of New York (Hon. Robert D. Drain) on August 31, 2009. A copy of the Order is attached hereto as Exhibit A.

The names of all parties to the Order appealed from and the names, addresses, and telephone numbers of their respective attorneys are as follows:

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APPELLEES:

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Dated: September 8, 2009

Respectfully submitted,

PEPPER HAMILTON LLP

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